



**Rule(s) Review Checklist Addendum**  
(This form must be filled out electronically.)

**This form is to be used only if the rule(s) was/were previously reviewed, and has/have not been amended/repealed subsequent to that review.**

All responses should be in **bold** format.

Document Reviewed (include title):

**WAC 458-19-025 "One hundred and six percent levy limit – Restoration of regular levy (RCW 84.55.015)"**

Date last reviewed: **September 1998**

Current Reviewer: **Kim M. Qually**

Date current review completed: **December 21, 2001**

Is this document being reviewed at this time because of a taxpayer or association request?

**YES** ☐ **NO** ☒

**1. Briefly describe the subject matter of the rule(s):**

**This rule describes the method used to restore a regular property tax levy to a taxing district when the district has not levied property taxes in the three most recent years. It provides guidance to the assessor regarding the necessary calculations that must be made to restore the regular levy.**

**2. Related statutes, interpretive statements, court decisions, BTA decisions, and WTDs:**

YES	NO	
<b>X</b>		Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	<b>X</b>	Are there any interpretive statements not identified in the previous review of this rule that should be incorporated?
	<b>X</b>	Are there any interpretive statements that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed?
	<b>X</b>	Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?



	<b>X</b>	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
<b>X</b>		Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above?

If the answer is “yes” to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

**The underlying statute was amended in 1999. The statute now describes how a taxing district that has not levied since 1985 may restore the regular property tax levy. Additionally, Initiative 747 changed the 106% limitation on regular levies to 101% or the rate of inflation, whichever is less. The rule needs to be amended to reflect these changes.**

**3. Additional information:** Identify any additional issues (other than that noted above or in the previous review) that should **be** addressed or incorporated into the rule. Note here if you believe the rule can be rewritten and reorganized in a more clear and concise manner.

**None**

#### **4. Listing of documents reviewed:**

Statute(s) Implemented:

**RCW 84.55.015 “Restoration of regular levy,” and Initiative 747 (2001).**

Interpretive statements (e.g., ETAs and PTAs): **None**

Court Decisions: **None**

Board of Tax Appeals Decisions (BTAs): **None**

Administrative Decisions (e.g., WTDs): **None**

Attorney General’s Opinions (AGOs): **None**

Other Documents: **None**

#### **5. Review Recommendation:**

**X** **Amend**



- \_\_\_\_\_ **Repeal** (Appropriate when repeal is not conditioned upon another rule-making action.)
- \_\_\_\_\_ **Leave as is** (Appropriate even if the recommendation is to incorporate the current information into another rule.)
- \_\_\_\_\_ **Begin the rule-making process for possible revision.** (Applies only when the Department has received a petition to revise a rule.)

**Explanation of recommendation:** Provide a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.

If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents; or
- Address issues not otherwise addressed in other documents.

**The rule needs to be updated so that it reflects the current contents of the underlying statute and the current limit on regular levies. The amendments are the direct result of legislative and initiative changes.**

**6. Manager action:** Date: \_\_\_\_\_

\_\_\_\_\_ Reviewed and accepted recommendation

Amendment priority:

- \_\_\_\_\_ 1  
\_\_\_\_\_ 2  
\_\_\_\_\_ 3  
\_\_\_\_\_ 4